



# QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, JULY-SEPTEMBER 1967

U.S. DEPARTMENT OF COMMERCE

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Taxes collected by State and local governments in the United States totaled \$62.3 billion during the 12 months ended with September 1967. This reflects an increase of \$4.3 billion or 7.4 percent from a year earlier. State taxes amounted to \$32.4 billion, or 6.5 percent more than in the 12 months ended with September 1966. The yield of locally imposed taxes rose 8.5 percent to \$29.9 billion. Following is a summary by type of tax:

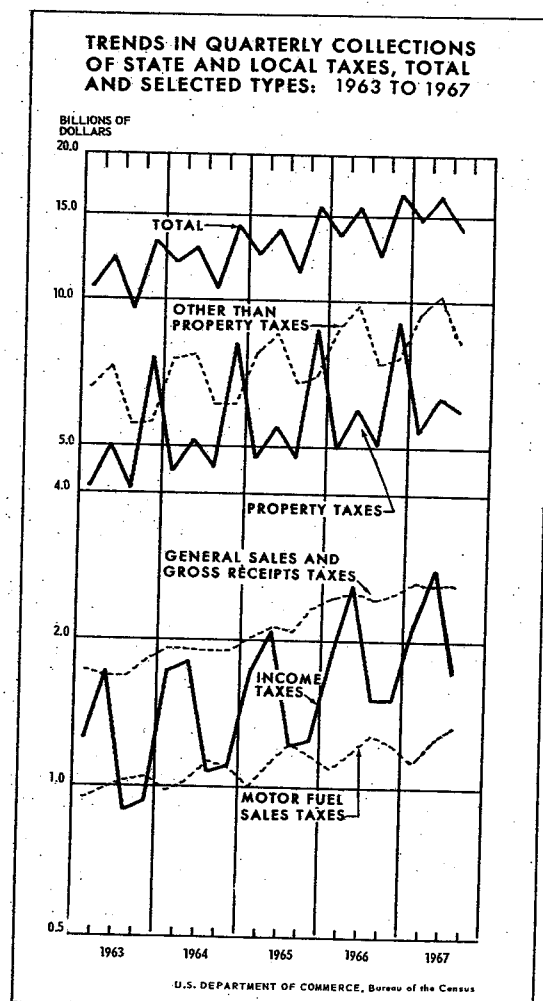
Type of tax	Amount (in millions of dollars) 12 months ended with September		Per- cent in- crease
	1967	1966	
Total.....	62,291	57,985	7.4
Property.....	26,784	24,904	7.5
Other than property...	35,507	33,081	7.3
General sales and gross receipts.....	10,322	9,716	6.2
Motor fuel sales....	4,939	4,710	4.9
Individual income...	6,042	5,185	16.5
Motor vehicle and operators' licenses	2,414	2,350	2.7
Corporation net income.....	2,308	2,088	10.5
All other.....	9,482	9,032	5.0

During the third quarter of calendar 1967, collections of State and local taxes amounted to \$14.2 billion. As compared with the corresponding quarter of 1966, this indicates a rise of \$1.6 billion, or 12.4 percent, with State tax revenue up 8.0 percent and local taxes up 17.6 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1963.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for

personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



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A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

### CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1967 and State Government Finances in 1966. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1965-66.

unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (52 percent in fiscal 1965-66) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

### SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

### ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.—NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: THIRD QUARTER OF 1967 AND PRIOR PERIODS

(Millions of dollars)

(Millions of dollars)										
Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1967:										
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	1,706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,807	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,734
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
12 MONTHS ENDING										
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482
June 1967.....	160,722	131,832	28,890	25,893	10,145	4,885	5,860	2,230	2,400	9,309
March 1967.....	60,010	31,374	28,636	25,656	10,063	4,814	5,715	2,156	2,355	9,251
December 1966.....	58,937	30,881	28,056	25,223	9,879	4,775	5,422	2,124	2,351	9,163
September 1966.....	57,985	30,409	27,576	24,904	9,716	4,710	5,185	2,088	2,350	9,032
June 1966.....	56,867	29,684	27,183	24,591	9,403	4,658	4,920	2,053	2,323	8,919
March 1966.....	55,181	28,472	26,709	24,117	9,009	4,595	4,572	1,886	2,287	8,715
December 1965.....	53,968	27,601	26,367	23,876	8,588	4,504	4,417	1,902	2,201	8,480
September 1965.....	52,458	26,734	25,724	23,272	8,151	4,431	4,279	1,899	2,131	8,295
June 1965.....	51,561	26,069	25,492	23,031	7,953	4,334	4,122	1,905	2,113	8,103
March 1965.....	50,360	25,375	24,985	22,659	7,722	4,252	3,967	1,776	2,047	7,937
Note: Because of rounding detail may not add.										

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1965-66 and earlier years. See text discussion of "Sources of Data and Limitations."

<sup>1</sup>Revised.

## Quarterly Tax Reports

Table 2.—LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED SEPTEMBER 1967, AND PRIOR PERIODS

(Dollar amounts in millions)

Area	Area population, 1965 <sup>1</sup>	Collections, 12 months ended September			Area	Area population, 1965 <sup>1</sup>	Collections, 12 months ended September							
		1967	1966	Percent change			1967	1966	Percent change					
ALABAMA														
Jefferson County.....	644,000	34.8	33.1	5.1	INDIANA									
Mobile County.....	337,000	14.6	14.2	2.8	(See also Kentucky and Ohio)									
ARIZONA														
Maricopa County.....	818,000	117.0	106.9	9.4	Indianapolis SMSA.....	984,000	<sup>3</sup> 159.3	<sup>3</sup> 151.9	4.9					
Pima County.....	307,000	48.1	42.5	13.2	Hamilton County.....	44,000	(NA)	(NA)	(NA)					
CALIFORNIA										30,000	2.5	3.2	-21.9	
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,107,000	243.9	209.9	16.2	Hendricks County.....	47,000	5.3	4.7	12.8					
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,765,000	1,285.1	1,322.4	-2.8	Johnson County.....	49,000	6.1	5.2	17.3					
San Bernardino-Riverside-Ontario SMSA	1,026,000	209.7	185.1	13.3	Marion County.....	739,000	132.1	127.5	3.6					
Riverside County.....	406,000	86.9	76.1	14.2	Morgan County.....	39,000	4.5	3.2	40.6					
San Bernardino County.....	620,000	122.8	109.0	12.7	Shelby County.....	36,000	3.3	3.4	-2.9					
San Diego SMSA (San Diego County)....	1,136,000	185.9	168.1	10.6	Lake County.....	524,000	110.5	99.2	11.4					
San Francisco-Oakland SMSA.....	2,918,000	702.0	642.6	9.2	IOWA									
Alameda County.....	1,016,000	208.3	197.5	5.5	Polk County.....	271,000	56.8	54.7	3.8					
Contra Costa County.....	497,000	135.7	119.6	13.5	KANSAS									
Marin County.....	181,000	49.2	41.9	17.4	(See also Missouri)									
San Francisco city.....	721,000	177.5	170.0	4.4	Sedgwick County.....	350,000	58.3	52.6	10.8					
San Mateo County.....	503,000	131.3	113.6	15.6	KENTUCKY									
Other counties:					(See also Ohio)									
Fresno.....	403,000	76.6	71.1	7.7	Louisville, Ky.-Ind. SMSA.....	771,000	<sup>3</sup> 70.3	<sup>3</sup> 57.6	22.0					
Kern.....	319,000	102.9	70.7	45.5	Jefferson County, Ky.....	651,000	60.3	49.9	20.8					
Sacramento.....	584,000	144.0	102.6	40.4	Clark County, Ind.....	67,000	(NA)	(NA)	(NA)					
Santa Clara.....	885,000	209.0	182.4	14.6	Floyd County, Ind.....	53,000	5.9	5.4	9.3					
COLORADO														
Denver SMSA.....	1,073,000	178.1	166.4	7.0	LOUISIANA									
Adams County.....	153,000	21.8	20.0	9.0	New Orleans SMSA.....	1,027,000	72.2	63.9	13.0					
Arapahoe County.....	131,000	24.4	22.8	7.0	Jefferson Parish.....	276,000	22.9	18.3	25.1					
Boulder County.....	99,000	17.0	15.8	7.6	New Orleans city.....	654,000	40.3	37.6	7.2					
Denver city.....	495,000	86.6	81.2	6.7	St. Bernard Parish.....	43,000	5.3	5.3	-					
Jefferson County.....	196,000	28.3	26.6	6.4	St. Tammany Parish.....	54,000	3.7	2.7	37.0					
CONNECTICUT														
Fairfield County.....	746,000	158.3	143.0	10.7	MARYLAND									
Hartford County.....	765,000	157.4	146.3	7.6	(See also District of Columbia)									
New Haven County.....	704,000	128.4	116.5	10.2	Baltimore SMSA.....	1,854,000	<sup>3</sup> 284.0	244.3	16.3					
DELAWARE										Anne Arundel County.....	248,000	22.2	17.1	29.8
New Castle County.....	354,000	28.8	26.0	10.8	Baltimore city.....	939,000	150.3	134.1	12.1					
DISTRICT OF COLUMBIA										Baltimore County.....	557,000	100.6	82.3	22.2
Washington, D.C.-Md.-Va. SMSA.....	2,408,000	364.3	300.6	21.2	Carroll County.....	62,000	5.0	5.0	-					
Washington, D.C.....	802,000	109.3	81.4	34.3	Howard County.....	48,000	(NA)	5.8	(NA)					
Montgomery County, Md.....	424,000	87.4	72.0	21.4	MASSACHUSETTS									
Prince Georges County, Md.....	521,000	74.9	57.4	30.5	Boston.....	3,205,000	652.9	648.3	0.7					
Alexandria city, Va.....	107,000	14.5	13.9	4.3	Essex County.....	610,000	109.0	99.3	9.8					
Arlington County, Va.....	179,000	25.6	26.4	-3.0	Middlesex County.....	1,308,000	260.7	243.7	7.0					
Fairfax city, Va.....	( <sup>2</sup> )	3.2	2.8	14.3	Norfolk County.....	566,000	112.8	108.4	4.1					
Fairfax County, Va.....	<sup>2</sup> 375,000	47.6	45.1	5.5	Suffolk County.....	721,000	170.4	196.9	-13.5					
Falls Church city, Va.....	( <sup>2</sup> )	1.8	1.6	12.5	Other counties:									
FLORIDA										Bristol.....	411,000	62.7	54.9	14.2
Miami SMSA (Dade County).....	1,061,000	145.6	156.8	-7.7	Hampden.....	439,000	74.2	70.8	4.8					
Tampa-St. Petersburg SMSA.....	873,000	95.4	92.8	2.8	Worcester.....	608,000	96.3	89.3	7.8					
Hillsborough County.....	448,000	45.8	43.2	6.0	MICHIGAN									
Pinellas County.....	426,000	49.6	49.6	-	Detroit SMSA.....	3,987,000	639.5	606.2	5.5					
Other counties:					Macomb County.....	522,000	77.9	69.5	12.1					
Broward.....	441,000	56.1	48.2	16.4	Oakland County.....	773,000	116.9	115.6	1.1					
Duval.....	497,000	59.0	57.8	2.1	Wayne County.....	2,691,000	444.7	421.1	5.6					
Orange.....	304,000	32.2	30.9	4.2	Other counties:									
GEORGIA										Genesee.....	412,000	57.8	52.3	10.5
Atlanta SMSA.....	1,216,000	133.4	121.4	9.9	Kent.....	392,000	45.5	44.1	3.2					
Clayton County.....	68,000	4.1	4.4	-6.8	MINNESOTA									
Cobb County.....	153,000	14.8	11.1	33.3	Minneapolis-St. Paul SMSA.....	1,612,000	332.0	311.2	6.7					
De Kalb County.....	323,000	22.3	29.4	-24.1	Anoka County.....	124,000	17.5	16.5	6.1					
Fulton County.....	619,000	89.3	73.7	21.2	Dakota County.....	104,000	21.1	18.6	13.4					
Gwinnett County.....	54,000	2.9	2.8	3.6	Hennepin County.....	884,000	195.6	187.8	4.2					
HAWAII										Ramsey County.....	434,000	85.8	81.0	5.9
Honolulu city.....	571,000	53.2	46.1	15.4	Washington County.....	65,000	12.0	7.3	64.4					
ILLINOIS										MISSOURI				
(See also Missouri)										Kansas City, Mo.-Kans. SMSA.....	1,183,000	<sup>3</sup> 155.5	<sup>3</sup> 143.7	8.2
Chicago SMSA.....	6,689,000	1,135.9	1,067.8	6.4	Cass County, Mo.....	39,000	(NA)	(NA)	(NA)					
Cook County.....	5,410,000	893.3	851.3	4.9	Clay County, Mo.....	100,000	14.6	12.0	21.7					
Du Page County.....	388,000	93.6	70.4	33.0	Jackson County, Mo.....	640,000	72.3	70.7	2.3					
Kane County.....	239,000	37.4	34.5	8.4	Platte County, Mo.....	28,000	3.4	3.1	9.7					
Lake County.....	333,000	62.9	56.1	12.1	Johnson County, Kans.....	189,000	33.6	28.4	18.3					
McHenry County.....	97,000	13.7	15.8	-13.3	Wyandotte County, Kans.....	187,000	30.5	28.3	7.8					
Will County.....	222,000	35.0	39.7	-11.8	St. Louis, Mo.-Ill. SMSA.....	2,249,000	290.5	271.5	7.0					
										Franklin County, Mo.....	51,000	4.2	3.7	13.5
										Jefferson County, Mo.....	83,000	7.3	7.1	2.8
										St. Charles County, Mo.....	72,000	6.8	5.9	15.3
										St. Louis city, Mo.....	702,000	77.8	79.3	-1.9
										St. Louis County, Mo.....	831,000	129.5	110.9	16.8
										Madison County, Ill.....	242,000	35.4	34.3	3.2
										St. Clair County, Ill.....	269,000	29.5	30.3	-2.6

See footnotes at end of table.

Table 2.—LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED SEPTEMBER 1967, AND PRIOR PERIODS—Continued

(Dollar amounts in millions)

Area	Area population, 1965 <sup>1</sup>	Collections, 12 months ended September			Area	Area population, 1965 <sup>1</sup>	Collections, 12 months ended September		
		1967	1966	Percent change			1967	1966	Percent change
NEBRASKA									
Douglas County.....	378,000	75.1	68.6	9.5	OREGON				
NEW JERSEY (See also Pennsylvania)									
Newark SMSA.....	1,851,000	441.3	395.5	11.6	Portland, Oreg.-Wash. SMSA.....	897,000	142.3	134.0	6.2
Essex County.....	978,000	238.6	216.2	10.4	Clackamas County, Oreg.....	138,000	20.5	19.2	6.8
Morris County.....	327,000	80.5	71.5	12.6	Multnomah County, Oreg.....	536,000	93.9	90.2	4.1
Union County.....	545,000	122.2	107.8	13.4	Washington County, Oreg.....	119,000	17.7	15.9	11.3
Paterson-Clifton-Passaic SMSA.....	1,307,000	266.0	246.5	7.9	Clark County, Wash.....	104,000	10.2	8.7	17.2
Bergen County.....	861,000	182.9	168.9	8.3	PENNSYLVANIA				
Passaic County.....	446,000	83.1	77.6	7.1	Philadelphia, Pa.-N.J. SMSA.....	4,664,000	548.5	520.1	5.5
Other counties:					Bucks County, Pa.....	343,000	43.4	38.9	11.6
Hudson.....	619,000	120.3	120.5	-0.2	Chester County, Pa.....	244,000	29.0	24.8	16.9
Mercer.....	296,000	59.5	51.8	14.9	Delaware County, Pa.....	587,000	80.1	73.5	9.0
Middlesex.....	496,000	99.9	91.7	8.9	Montgomery County, Pa.....	581,000	74.0	67.2	10.1
Morrmouth.....	334,401	77.6	73.3	5.9	Philadelphia city, Pa.....	2,052,000	202.3	202.4	( <sup>2</sup> )
NEW MEXICO									
Bernalillo County.....	288,000	24.1	22.5	7.1	Burlington County, N.J.....	270,000	35.3	32.3	9.3
NEW YORK									
Buffalo SMSA.....	1,320,000	210.8	197.3	6.8	Camden County, N.J.....	436,000	63.7	60.4	5.5
Erie County.....	1,084,000	172.9	160.4	7.8	Gloucester County, N.J.....	151,000	20.7	20.6	0.5
Niagara County.....	236,000	37.9	36.9	2.7	Pittsburgh SMSA.....	2,372,000	255.5	225.8	13.2
New York SMSA.....	11,366,000	2,515.3	2,234.0	12.6	Allegheny County.....	1,590,000	197.5	171.6	15.1
Nassau County.....	1,402,000	449.0	387.8	15.8	Beaver County.....	201,000	17.3	16.6	4.2
New York City.....	8,011,000	1,569.5	1,404.4	11.8	Washington County.....	214,000	15.4	14.6	5.5
Rockland County.....	184,000	40.5	32.8	23.5	Westmoreland County.....	367,000	25.3	23.0	10.0
Suffolk County.....	912,000	218.9	187.4	16.8	Other counties:				
Westchester County.....	857,000	237.4	221.6	7.1	Berks.....	283,000	25.6	25.6	-
Rochester SMSA.....	804,000	133.4	126.5	5.5	Erie.....	255,000	32.5	32.5	-
Livingston County.....	49,000	7.0	6.8	2.9	Lancaster.....	289,000	21.1	20.0	5.5
Monroe County.....	644,000	112.4	106.3	5.7	Luzerne.....	346,000	24.4	20.2	20.8
Orleans County.....	38,000	4.5	3.7	21.6	RHODE ISLAND				
Wayne County.....	73,000	9.5	9.7	-2.1	Providence-Pawtucket-Warwick <sup>6</sup> .....	739,000	104.0	98.3	5.8
Other counties:					Bristol County.....	42,000	6.1	6.0	1.7
Albany.....	284,000	43.9	42.0	4.5	Kent County.....	128,000	17.4	13.9	25.2
Oneida.....	279,000	33.8	32.3	4.6	Providence County.....	569,000	80.5	78.4	2.7
Onondaga.....	456,000	59.5	60.6	-1.8	TENNESSEE				
NORTH CAROLINA									
Mecklenburg County.....	312,000	35.8	32.9	8.8	Knox County.....	268,000	23.3	21.2	9.9
OHIO									
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,347,000	164.2	<sup>3</sup> 161.1	1.9	Nashville-Davidson.....	435,000	43.4	39.5	9.9
Clermont County, Ohio.....	91,000	8.4	8.4	-	Shelby County.....	688,000	73.5	63.9	15.0
Hamilton County, Ohio.....	915,000	133.1	131.3	1.4	TEXAS				
Warren County, Ohio.....	78,000	6.6	6.0	10.0	Dallas SMSA.....	1,289,000	175.9	155.1	13.4
Boone County, Ky.....	25,000	1.4	(NA)	(NA)	Collin County.....	50,000	3.2	2.9	10.3
Campbell County, Ky.....	87,000	5.5	(NA)	(NA)	Dallas County.....	1,134,000	166.0	146.3	13.5
Kenton County, Ky.....	122,000	7.4	7.1	4.2	Denton County.....	61,000	4.2	3.4	23.5
Dearborn County, Ind.....	29,000	1.8	3.7	-51.4	Ellis County.....	44,000	2.5	2.5	-
Cleveland SMSA.....	2,000,000	392.5	<sup>3</sup> 373.8	5.0	Houston SMSA (Harris County only)....	1,494,000	209.2	179.2	16.7
Cuyahoga County.....	1,695,000	346.2	328.0	5.5	San Antonio SMSA.....	808,000	55.9	51.4	8.8
Geauga County.....	57,000	8.2	7.4	10.8	Bexar County.....	775,000	54.6	50.1	9.0
Lake County.....	176,000	28.9	26.7	8.2	Guadalupe County.....	33,000	1.3	1.3	-
Medina County.....	72,000	9.2	(NA)	(NA)	Other counties:				
Columbus SMSA.....	847,000	106.2	96.1	10.5	El Paso.....	344,000	27.2	26.5	2.6
Delaware County.....	38,000	3.8	4.2	-9.5	Tarrant.....	588,000	59.6	57.4	3.8
Franklin County.....	769,000	98.5	88.2	11.7	UTAH				
Pickaway County.....	40,000	3.9	3.7	5.4	Salt Lake County.....	440,000	58.7	65.5	-10.4
Dayton SMSA.....	791,000	103.7	97.6	6.3	VIRGINIA (See also District of Columbia)				
Greene County.....	110,000	11.8	8.9	32.6	Norfolk city.....	307,000	19.4	18.8	3.2
Miami County.....	80,000	9.1	9.3	-2.2	WASHINGTON (See also Oregon)				
Montgomery County.....	568,000	79.3	76.4	3.8	Seattle-Everett SMSA.....	1,179,000	152.4	129.1	18.0
Preble County.....	34,000	3.5	3.0	16.7	King County.....	980,000	134.2	113.6	18.1
Other counties:					Snohomish County.....	199,000	18.2	15.5	17.4
Lucas.....	473,000	67.7	56.0	20.9	Other counties:				
Mahoning.....	301,000	39.1	37.6	4.0	Pierce.....	343,000	31.4	27.1	15.9
Stark.....	356,000	41.6	36.0	15.6	Spokane.....	267,000	25.1	22.9	9.6
Summit.....	545,000	79.2	76.2	3.9	WEST VIRGINIA				
OKLAHOMA									
Oklahoma County.....	487,000	53.8	46.4	15.9	Kanawha County.....	245,000	15.7	14.4	9.0
Tulsa County.....	360,000	46.5	39.2	18.6	WISCONSIN				
OREGON									
Portland, Oreg.-Wash. SMSA.....	897,000	142.3	134.0	6.2	Milwaukee SMSA.....	1,275,000	<sup>3</sup> 265.1	<sup>3</sup> 252.0	5.2
Clackamas County, Oreg.....	138,000	20.5	19.2	6.8	Milwaukee County.....	1,044,000	220.7	206.5	6.9
Multnomah County, Oreg.....	536,000	93.9	90.2	4.1	Ozaukee County.....	43,000	7.1	6.9	2.9
Washington County, Oreg.....	119,000	17.7	15.9	11.3	Waukesha County.....	188,000	(NA)	(NA)	(NA)
Clark County, Wash.....	104,000	10.2	8.7	17.2					

NA Not available. <sup>1</sup>Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 371 (issued in August 1967). For Monmouth County, New Jersey, the population shown is as of April 1, 1960, from the 1960 Census of Population. <sup>2</sup>Population shown for Fairfax County includes data for Fairfax city and Falls Church city. <sup>3</sup>Total includes amounts estimated for those areas not reporting. <sup>4</sup>Massachusetts State Economic Area "C." <sup>5</sup>Less than 0.05 percent. <sup>6</sup>Rhode Island State Economic Area "A."

Table 3.—COLLECTIONS OF SELECTED STATE TAXES, THIRD QUARTER OF 1967 AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	3d quarter, 1967 (thousand dollars)	12-month periods			3d quarter, 1967 (thousand dollars)	12-month periods		
		Year ended Sept. 1967 (thousand dollars)	Percent change from--			Year ended Sept. 1967 (thousand dollars)	Percent change from--	
			Year ended June 1967	Year ended Sept. 1966			Year ended June 1967	Year ended Sept. 1966
Alabama.....	43,428	170,791	0.1	2.4	26,172	98,436	1.0	4.8
Alaska.....	-	-	-	-	2,355	7,035	-0.6	3.3
Arizona.....	25,416	104,557	0.5	4.9	13,596	51,666	2.6	6.6
Arkansas.....	23,186	89,116	0.5	3.8	17,960	64,372	1.5	5.2
California.....	271,543	1,063,462	0.2	-2.7	147,177	555,928	1.3	3.1
Colorado.....	30,781	100,447	1.7	-2.4	15,351	50,887	-3.0	-10.0
Connecticut.....	37,228	148,070	1.7	10.1	18,964	65,674	3.6	6.6
Delaware.....	-	-	-	-	4,728	16,429	2.0	6.4
District of Columbia <sup>1</sup> .....	11,032	44,349	1.9	3.9	4,129	15,340	3.6	11.8
Florida.....	68,272	303,940	1.0	5.3	45,785	180,087	1.5	5.9
Georgia.....	65,590	246,986	2.1	6.6	33,210	123,939	1.1	5.6
Hawaii.....	26,629	105,014	1.7	8.6	3,738	13,791	2.1	12.0
Idaho.....	8,959	33,009	0.7	-10.8	6,354	19,748	2.3	3.9
Illinois.....	179,350	717,764	0.7	5.4	56,220	192,362	3.5	4.2
Indiana.....	76,254	305,517	1.5	3.4	35,955	131,464	1.1	3.6
Iowa.....	29,023	114,686	1.0	-1.5	22,243	86,040	0.8	14.0
Kansas.....	29,718	117,504	-0.7	1.4	14,452	52,645	1.5	4.0
Kentucky.....	35,126	136,209	0.7	4.8	23,977	88,058	1.7	6.6
Louisiana.....	36,911	146,545	0.1	2.1	23,799	90,313	1.1	5.3
Maine.....	16,045	55,326	1.2	4.1	9,130	28,927	0.8	3.2
Maryland.....	31,017	136,550	0.4	4.6	24,879	92,486	1.5	6.4
Massachusetts.....	<sup>2</sup> 27,561	<sup>2</sup> 133,461	<sup>2</sup> 4.2	( <sup>2</sup> )	21,296	116,238	0.4	3.6
Michigan.....	166,283	679,646	2.3	5.0	53,708	192,512	0.8	0.4
Minnesota.....	-	-	-	-	29,639	93,463	5.2	10.2
Mississippi.....	32,620	129,345	0.5	4.0	17,927	69,702	0.6	13.4
Missouri.....	64,084	264,751	-0.6	6.3	26,578	98,315	0.4	3.6
Montana.....	-	-	-	-	7,841	22,370	3.3	3.8
Nebraska.....	<sup>3</sup> 11,430	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	15,033	51,748	1.4	9.1
Nevada.....	6,408	23,690	1.3	0.3	5,451	17,950	0.2	4.4
New Hampshire.....	-	-	-	-	4,508	18,746	0.1	5.2
New Jersey.....	<sup>4</sup> 39,044	<sup>4</sup> 211,917	<sup>4</sup> 3.8	( <sup>4</sup> )	40,811	149,443	0.5	2.1
New Mexico.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York.....	152,103	602,059	1.3	5.8	74,820	276,753	1.8	3.1
North Carolina.....	52,860	203,208	0.8	4.6	36,809	141,939	0.9	5.3
North Dakota.....	7,955	25,832	8.7	15.1	5,153	15,052	-3.6	0.6
Ohio.....	99,156	374,959	2.1	4.3	72,037	275,674	0.6	6.7
Oklahoma.....	19,713	81,644	-3.3	0.2	21,690	77,446	1.3	2.7
Oregon.....	-	-	-	-	15,319	51,186	1.2	3.0
Pennsylvania.....	121,281	639,240	0.3	4.6	65,272	281,073	-2.2	4.5
Rhode Island.....	15,330	52,883	8.0	13.2	5,546	20,899	-0.5	2.4
South Carolina.....	30,169	114,966	1.0	5.0	19,595	71,944	1.2	5.8
South Dakota.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee.....	50,253	191,388	1.2	4.7	28,725	110,719	1.0	7.7
Texas.....	68,982	259,692	1.6	7.8	70,067	257,963	1.5	5.8
Utah.....	14,444	56,321	0.4	2.3	8,065	27,172	1.3	4.0
Vermont.....	-	-	-	-	2,703	11,157	1.3	0.9
Virginia.....	<sup>5</sup> 33,078	<sup>5</sup> 119,965	( <sup>5</sup> )	( <sup>5</sup> )	31,296	121,757	-1.4	1.2
Washington.....	104,745	419,810	0.3	6.3	34,149	106,343	7.3	16.2
West Virginia.....	34,233	130,816	2.8	6.1	13,298	42,683	-2.4	-4.4
Wisconsin.....	34,160	105,395	9.7	14.3	32,145	110,198	1.7	16.1
Wyoming.....	6,305	19,635	7.5	13.8	4,068	12,726	2.2	6.6

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. NA Not available. <sup>1</sup>The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are

Table 3.—COLLECTIONS OF SELECTED STATE TAXES, THIRD QUARTER OF 1967 AND PRIOR PERIODS—Continued

State	Individual income				Motor vehicle and operators' licenses			
	3d quarter, 1967 (thousand dollars)	12-month periods			3d quarter, 1967 (thousand dollars)	12-month periods		
		Year ended Sept. 1967 (thousand dollars)	Percent change from--			Year ended Sept. 1967 (thousand dollars)	Percent change from--	
			Year ended June 1967	Year ended Sept. 1966			Year ended June 1967	Year ended Sept. 1966
Alabama.....	622,535	688,026	2.8	11.6	1,078	9,152	(7)	3.1
Alaska.....	4,792	22,668	-0.1	15.3	1,126	4,132	-8.1	10.2
Arizona.....	5,261	27,943	1.8	17.2	1,954	17,033	-9.7	10.2
Arkansas.....	6,421	33,781	1.0	2.2	10,723	26,979	1.3	5.1
California.....	17,921	502,112	0.5	10.3	14,628	213,465	0.3	9.6
Colorado.....	22,215	82,576	2.6	13.9	3,503	22,276	0.4	3.0
Connecticut.....	-	-	-	-	5,520	29,495	0.1	3.9
Delaware.....	9,594	50,277	2.8	-10.2	2,155	8,899	-0.7	5.5
District of Columbia <sup>1</sup> .....	12,385	52,454	6.4	31.0	602	4,528	(7)	-44.9
Florida.....	-	-	-	-	19,996	111,197	4.3	3.3
Georgia.....	28,737	100,258	0.4	14.3	2,826	28,175	1.8	-5.3
Hawaii.....	15,609	64,161	1.0	26.9	-	-	-	-
Idaho.....	4,724	26,316	4.0	14.5	2,530	13,241	-2.8	-3.0
Illinois.....	-	-	-	-	13,404	155,063	1.8	8.1
Indiana.....	41,806	164,046	3.5	11.0	3,288	50,495	-1.3	-0.1
Iowa.....	23,373	108,473	2.2	-6.6	9,056	66,626	0.7	-5.3
Kansas.....	18,016	74,857	1.2	-16.1	2,264	30,956	-0.1	2.7
Kentucky.....	18,146	80,993	0.5	14.3	1,245	16,313	1.0	-4.6
Louisiana.....	8,131	37,182	4.0	18.0	2,657	17,236	3.2	-20.5
Maine.....	-	-	-	-	846	11,819	-3.2	-8.8
Maryland.....	54,288	189,043	4.0	13.3	1,843	26,818	0.1	4.0
Massachusetts.....	33,481	274,699	2.5	6.2	3,140	38,881	-0.4	3.7
Michigan.....	-	-	-	-	4,132	93,071	0.8	4.3
Minnesota.....	53,913	246,758	1.6	9.7	3,460	56,603	0.9	5.3
Mississippi.....	1,591	10,466	0.6	7.6	1,282	11,053	1.1	-2.3
Missouri.....	637,490	6117,550	3.0	4.4	10,126	58,940	-0.8	2.2
Montana.....	4,937	24,985	3.1	11.3	1,358	6,493	1.5	5.3
Nebraska.....	-	-	-	-	844	10,714	5.8	27.2
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	48	2,591	-4.3	7.3	836	10,993	-1.2	0.7
New Jersey.....	-	10,355	-	33.6	21,462	99,090	0.9	1.8
New Mexico.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York.....	425,725	1,584,538	0.5	6.2	23,199	6224,753	3.0	0.7
North Carolina.....	48,906	193,866	2.8	12.2	2,578	45,636	-0.4	4.5
North Dakota.....	62,161	615,675	8.7	28.2	904	11,872	6.0	12.0
Ohio.....	-	-	-	-	18,394	129,345	1.7	2.5
Oklahoma.....	8,823	944,276	(9)	(9)	2,259	52,108	-1.7	1.3
Oregon.....	39,693	140,758	1.9	-4.0	8,980	36,384	-2.8	-7.3
Pennsylvania.....	-	-	-	-	10,311	114,507	-2.3	3.2
Rhode Island.....	-	-	-	-	1,724	12,078	0.1	-0.1
South Carolina.....	21,004	65,744	4.9	16.5	348	10,776	1.0	7.1
South Dakota.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
Tennessee.....	47	8,969	(7)	9.0	3,295	44,196	1.2	3.3
Texas.....	-	-	-	-	10,930	130,208	-0.2	4.9
Utah.....	8,091	41,059	2.8	6.0	1,028	9,950	0.6	17.9
Vermont.....	7,986	26,425	6.8	15.9	772	9,025	-4.2	-12.7
Virginia.....	44,742	190,428	-1.0	11.1	4,335	51,986	-1.2	-0.1
Washington.....	-	-	-	-	4,101	39,553	0.3	7.7
West Virginia.....	7,393	28,359	4.6	16.2	12,500	23,640	-4.3	0.1
Wisconsin.....	119,710	401,448	10.2	24.1	14,023	60,701	0.3	6.4
Wyoming.....	-	-	-	-	1,614	8,256	8.4	21.9

included as local rather than State tax revenue in table 1.

<sup>2</sup>New tax effective April 1, 1966.<sup>3</sup>New tax effective June 1, 1967.<sup>4</sup>New tax effective July 1, 1966.<sup>5</sup>New tax effective September 1, 1966.<sup>6</sup>Corporation income taxes tabulated with individual

income taxes; allocation not available for individual State presentation.

<sup>7</sup>Less than 0.05 percent.<sup>8</sup>Data shown incorporate

some adjustments of amounts previously reported.

<sup>9</sup>Amount reported for individual income taxes includes corporation income taxes for the period October 1966-March 1967; percent changes not computed because data are not comparable.